

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

BILL NO. 07-42

Introduced by Council President Boniface at the request of the County Executive & Council Member Shrodes

Legislative Day No. 07-25 Date September 11, 2007

AN ACT to repeal and re-enact, with amendments, Section 123-43.3, Agricultural preservation tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to increase the local tax credit for properties in State Agricultural Districts or subject to a State Agricultural Preservation Easement; and generally relating to agricultural tax credits.

By the Council, September 11, 2007

Introduced, read first time, ordered posted and public hearing scheduled

on: October 9, 2007

at: 6:30p.m.

By Order: Barbara J. O'Connor, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on October 9, 2007, and concluded on October 9, 2007.

Barbara J. O'Connor, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

Section 1. Be It Enacted By The County Council of Harford County, Maryland that Section 123-43.3, Agricultural preservation tax credits, of Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended, be, and it is hereby, repealed and reenacted, with amendments, all to read as follows:

Chapter 123. Finance and Taxation

Article II. Real Property Tax Credits

§ 123-43.3. Agricultural preservation tax credits.

A. In accordance with the provisions of the Tax-Property Article, § 9-314, of the Annotated Code of Maryland, there is hereby created a tax credit for county real property taxes, for fiscal year 1988-89 only, on real property that, as of September 1, 1988, is:

- (1) Located in an agricultural district under an agreement to be located within an agricultural district; and
- (2) Subject to an agricultural preservation easement that has been conveyed to the Maryland Agricultural Land Preservation Foundation.

B. Once the property owner terminates the agricultural district agreement or the agricultural preservation easement or removes property from the district or the easement, the tax credit(s) provided herein shall terminate, and the owner shall be liable for all real property taxes, that would have been due if the credit had not been granted, for a period not greater than [three (3)] 3 years from the date of recordation of the agricultural district agreement.

C. Applicability of credit.

- (1) For fiscal years 1989-90 and thereafter until terminated or changed, a tax credit from county real property taxes shall apply only to real property that is in the district and subject to an agricultural preservation easement that has been conveyed to the Maryland Agricultural Land Preservation Foundation as

of September 1 of that fiscal year. A tax credit from county real property taxes shall apply to real property that is only in the district as of September 1 of that fiscal year.

- (2) If the residence of the owner of real property for which a credit is granted under this section is located on the real property, the assessed value of the residence shall be added to the assessed value of the real property for the purpose of calculating the amount of the credit granted.

D. Amount of credit.

- (1) The amount of a credit granted under Subsection A of this section is the lesser of:

- (a) One hundred percent (100%) of the county real property tax for the property; or
- (b) [Thirty-five dollars (\$35.)] FIFTY DOLLARS (\$50) for each acre of the property.

- (2) The amount of a credit granted under Subsection C of this section is calculated as follows:

- (a) For real property located in an agricultural district and subject to an agricultural preservation easement that has been conveyed to the Maryland Agricultural Land Preservation Foundation, the credit is the lesser of:

- [1] One hundred percent (100%) of the county real property tax for the property; or
- [2] [Thirty-five dollars (\$35.)] FIFTY DOLLARS (\$50) for each acre of the property.

- (b) For real property located in an agricultural district but not subject to

1 an agricultural preservation easement, the credit is the lesser of:

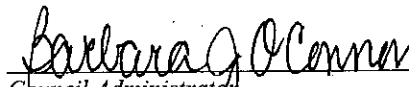
2 [1] Fifty percent (50%) of the county real property tax for the
3 property; or

4 [2] [Thirty-five dollars (\$35.)] FIFTY DOLLARS (\$50) for each
5 acre of the property.

6 Section 2. And Be It Further Enacted that this Act shall take effect 60 calendar days from the date
7 it becomes law and shall commence with the tax year beginning July 1, 2008.

EFFECTIVE: December 10, 2007

*The Council Administrator does hereby certify that
fifteen (15) copies of this Bill are immediately available for
distribution to the public and the press.*



Council Administrator

HARFORD COUNTY BILL NO. 07-42Brief Title Agriculture Preservation Tax Credits - State

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

Barbara J. O'Connor
Council Administrator

Date October 9, 2007**ENROLLED**

Billy Bonner
Council President

Date October 9, 2007**BY THE COUNCIL**

Read the third time.

Passed: LSD 07-28

Failed of Passage: _____

By Order

Barbara J. O'Connor
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this 10th day of October, 2007 at 3:00 p.m.

Barbara J. O'Connor
Council Administrator

**BY THE EXECUTIVE**

David R. Craig
COUNTY EXECUTIVE

APPROVED: Date October 11, 2007**BY THE COUNCIL**

This Bill No. 07-42 having been approved by the Executive and returned to the Council, becomes law on October 11, 2007.

EFFECTIVE DATE: December 10, 2007

Barbara J. O'Connor
Barbara J. O'Connor,
Council Administrator